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EDITORIAL

There have been some changes at Key Haven Publications since the last issue of The EC Tax Journal. Valerie McWilliams has retired from Key Haven and has been replaced in her role by Michael Venables *QPM*. We wish Valerie a fulfilling retirement.

Volume 7 Issue 1 and Issue 2 have been produced in rapid succession.

Our best wishes for the New Year 2004.

Ann Humphrey
Managing Editor